

Message Text

UNCLASSIFIED

PAGE 01 STATE 237785
ORIGIN ARA-14

INFO OCT-01 ISO-00 /015 R

DRAFTED BY ARA/MGT:RSGERSHENSON:HP
APPROVED BY ARA/MGT:RSGERSHENSON
-----031941 041113Z /20
R 032045Z OCT 77
FM SECSTATE WASHDC
TO AMEMBASSY ASUNCION

UNCLAS STATE 237785

FROM ARA/MGT

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: WITHHOLDING TAXES FOR COMMISSARY EMPLOYEES

REF: (A) ASUNCION 3710, (B) DEPT. CA 5638 OF NOV. 27, 1964

1. I AM ADVISED THAT DEPARTMENT RECOMMENDS TO POSTS THAT THEY COMPLY WITH IRS WITHHOLDING REQUIREMENTS. THIS IS CASE DESPITE FACT THAT THE DEPARTMENT IS RESPONSIBLE FOR THE OPERATION OF OTHER COMMISSARIES WITH A VIEW TO INSTITUTING WITHHOLDING AND PAYMENT OF INCOME AND EMPLOYMENT TAXES ON THE REMUNERATION OF U.S. CITIZENS EMPLOYEES BY THE COMMISSARIES. THE DECISION IN A GIVEN INSTANCE AS TO WHETHER AN OPERATION, FOR TAX PURPOSES, IS AN INSTRUMENTALITY OF THE UNITED STATES, WOULD DEPEND ON THE CONSTITUTION AND BY-LAWS OF THE ORGANIZATION AND THE INDIVIDUAL CIRCUMSTANCES OF THE EMPLOYMENT. IT APPEARS PROBABLE, HOWEVER, THAT MOST COMMISSARY OPERATIONS WOULD BE HELD TO BE INSTRUMENTALITIES OF THE U.S. GOVERNMENT FOR TAX PURPOSES.

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 237785

2. COPY OF REFERENCE AIRGRAM AND OTHER BACKGROUND INFORMATION FOLLOW BY LETTER TO ADMIN OFFICER. CHRISTOPHER

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Sent Date: 03-Oct-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE237785
Document Source: CORE
Document Unique ID: 00
Drafter: RSGERSHENSON:HP
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770361-0549
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19771099/aaaadgix.tel
Line Count: 58
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 7b2a7538-c288-dd11-92da-001cc4696bcc
Office: ORIGIN ARA
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 ASUNCION 3710, 64 STATE 5638
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 10-Jan-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1051940
Secure: OPEN
Status: NATIVE
Subject: WITHHOLDING TAXES FOR COMMISSARY EMPLOYEES
TAGS: EFIN, CFED, AREC, PA
To: ASUNCION
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/7b2a7538-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009